

# EXHIBIT N

**LBKG 2018-05-31 nr 678****Skatteforvaltningsloven****§ 8**

Som senest ændret ved: **L 2017 688 § 1 stk. 1 nr. 10**, **L 2017 688 § 1 stk. 1 nr. 12**,  
**L 2017 688 § 1 stk. 1 nr. 11**, **L 2017 688 § 1 stk. 1 nr. 9** og  
**L 2017 688 § 1 stk. 1 nr. 8**

**I kraft: 2018-01-01**

Skatteministeren bestemmer landets inddeling i henholdsvis skatte-, vurderings- og motorankenævnskredse, antallet af medlemmer i de enkelte ankenævn, samt hvilke kommuner der har indstillingsret efter stk. 3 og 4 til pladserne i skatte- og vurderingsankenaevn. Ved fordelingen af pladserne skal der tages hensyn til, at alle kommuner skal have mindst én plads i skatteankenævnet.

*Stk. 2.* Den ordinære funktionsperiode for ankenævn er på 4 år, således at funktionsperioden begynder den 1. juli i det år, hvor den kommunale valgperiode begynder.

*Stk. 3.* Skatteministeren eller den, som ministeren bemyndiger dertil, udnævner medlemmer af skatteankenævn og en suppleant for hvert af disse medlemmer efter indstilling fra kommunalbestyrelserne i de kommuner, som skatteankenævnskredsen omfatter. Kun personer, der er valgbare til en communalbestyrelse, kan indstilles af den pågældende communalbestyrelse. Hver communalbestyrelse skal indstille én person til hver af kommunens pladser i nævnet og én person som suppleant for denne. Ved indstillingen finder § 25 i lov om kommunernes styrelse tilsvarende anvendelse. Skatteministeren eller den, som ministeren bemyndiger dertil, udnævner de indstillede personer til henholdsvis medlem og suppleant. Ministeren kan dog under særlige omstændigheder undlade at udnævne en indstillet person og anmode communalbestyrelsen om at indstille en anden person.

*Stk. 4.* Skatteministeren eller den, som ministeren bemyndiger dertil, udnævner medlemmer af vurderingsankenaevn. Den ene halvdel af medlemmerne udnævnes efter indstilling fra communalbestyrelsen. Ved communalbestyrelsens indstilling anvendes den metode, der er beskrevet i § 25 i lov om kommunernes styrelse. Af den anden halvdel af medlemmerne udnævnes halvdelen på baggrund af vurderingsfaglige kompetencer og lokalkendskab efter indstilling fra Finans Danmark, og halvdelen på baggrund af vurderingsfaglige kompetencer og lokalkendskab efter indstilling fra Dansk Ejendomsmæglerforening. Kommunalbestyrelsen, Finans Danmark og Dansk Ejendomsmæglerforening kan kun indstille personer, der er valgbare til en communalbestyrelse her i landet. Ministeren kan dog under særlige omstændigheder undlade at udnævne en indstillet person og anmode communalbestyrelsen, Finans Danmark eller Dansk Ejendomsmæglerforening om at indstille en anden person.

*Stk. 5.* Skatteministeren eller den, som ministeren bemyndiger dertil, udnævner medlemmer af motorankenævn og en suppleant for hvert af disse medlemmer. Mindst to af medlemmerne udnævnes efter indstilling fra hovedorganisationerne af bileyere. Ét af de indstillede medlemmer og dennes suppleant skal være teknisk kyndige, og ét af de indstillede medlemmer og dennes suppleant skal være handelskyndige. De resterende medlemmer udnævnes efter indstilling fra forhandlerorganisationerne i bilbranchen. Organisationerne skal indstille én person til hver plads som medlem af nævnet og én person som suppleant for denne. Kun personer, der er valgbare til en communalbestyrelse her i landet, kan indstilles. Skatteministeren eller den, som ministeren bemyndiger dertil, udnævner de indstillede personer til henholdsvis medlem og suppleant. Ministeren kan dog under særlige omstændigheder undlade at udnævne en indstillet person og anmode organisationen om at indstille en anden person.

*Stk. 6.* Personer, som indstilles til udnævnelse efter stk. 3, 4 eller 5, har pligt til at modtage skatteministerens

udnævnelse, medmindre de er afskåret herfra efter § 15. Følgende personer kan dog meddele skatteministeren, at de ikke ønsker at modtage udnævnelsen:

- 1) Personer, der ved funktionsperiodens begyndelse er fyldt 60 år.
- 2) Personer, der har været medlem af et skatte-, vurderings- eller motorankenævn i to hele sammenhængende funktionsperioder.
- 3) Personer, der ikke har dansk indfødsret.
- 4) Personer, der på grund af deres helbredstilstand, varetagelse af andet offentligt hvert, forretninger el.lign. har rimelig grund til at ønske sig fritaget for hvertet.

**LBKG 2018-05-31 no 678**

**Tax Administration Act**

**§ 8**

As last amended by: **L 2017 688 § 1 paragraph 1 no. 10 , L 2017 688 § 1 paragraph 1 no. 12 , L 2017 688 § 1 paragraph 1 no. 11 , L 2017 688 § 1 paragraph. 1 no. 9 and L 2017 688 § 1 paragraph 1 no. 8**

**Effective: 2018-01-01**

The Minister of Taxation determines the country's categorization of tax, assessment and motor credit claims, the number of members in the individual appeals boards, and which municipalities have the right of nomination under paragraphs 3 and 4 for seats in the tax and assessment boards. When allocating the seats, it must be taken into account that all municipalities must have at least one representative in the tax appeals board.

*Paragraph. 2.* The ordinary term of office for the Appeals Board is 4 years and begins on July 1<sup>st</sup> in the year when the legislature commences.

*Paragraph. 3.* The Tax Minister, or its authorized representative, appoints members to the tax office and a deputy for each of these members on the recommendation of the municipal councils the municipalities which comprise the tax appeals board. Only persons who are eligible for municipal council seats can be nominated by the municipal council in question. Each municipal council must nominate one person to each of the municipality's seats on the board and one alternate. § 25 of the law on municipal authorities applies correspondingly. The Tax Minister, or its authorized representative, appoints the nominated persons and alternates. The Minister may, however, under special circumstances, refrain from appointing a nominated person and request the local council to nominate another person.

*Paragraph. 4.* The Tax Minister, or its authorized representative, appoints members to the assessment board. Half of the members are appointed on the recommendation of the local council. The method of appointment used by the municipal council is the one described in § 25 which is the governing law on municipal authorities. Of the other half of the members, half are nominated by Finance Denmark<sup>1</sup> and the remainder by the Danish Real Estate Agency<sup>2</sup> as professionals with competent assessment skills and local knowledge. The municipalities, Finance Denmark, and Danish Real Estate Agency can only nominate persons who are eligible to hold municipal seats in this country. The Minister may, however, under special circumstances, refrain from appointing a nominated person and request the local council, Finance Denmark, or the Danish Real Estate Agency to nominate another person.

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<sup>1</sup> Transl. from Finans Danmark which is a private interest organization for banks and mortgage-credit institutes, asset management, securities trading and investment funds in Denmark.

<sup>2</sup> Transl. from Dansk Ejendomsmæglerforening which is an industry association for real estate agencies and people engaged in real estate brokerage

*Paragraph. 5.*

The Minister of Taxation, or the person authorized by the Minister, appoints members of the Motor Vehicle Board and an alternate for each of these members. At least two of the members are appointed on the recommendation of the main organizations of car owners. One of the nominated members and their deputy must have technical knowledge and one of the nominated members and their deputy must be trade experts. The remaining members are nominated by dealer organizations in the car industry. The organizations must nominate one person for each Board seat and one person as an alternate member of the Board. Only people who are eligible for a municipal seat in this country can be nominated. The Minister of Taxation, or its authorized representative, appoints the nominated persons to members and alternates respectively. However, the Minister may, under special circumstances, refrain from appointing a nominated person and request the organization to nominate another person

*Paragraph. 6.* Individuals nominated under paragraphs 3, 4, or 5 are obliged to receive the appointment by the Minister of Taxation unless they are prevented from doing so pursuant to §15. However, the following persons may notify the Minister of Taxation that they do not wish to receive the appointment:

- 1) People who will have reached the age of 60 at the beginning of the term of office.
- 2) People who have been a member of a tax, assessment or motor vehicle board for two consecutive terms.
- 3) People who do not have Danish nationality.
- 4) People, who due to the state of their health, the provisions of another public office, business and the like, have a reasonable basis to be exempt from such duties